

CAROLINE HESSBERG TAYLOR

June 10, 2019

The Honorable Mae Avila D'Agostino
United State District Court
Northern District of New York
James T. Foley US Courthouse
445 Broadway
Albany, New York 12207

Dear Judge D'Agostino:

This is who my brother is.

He is the middle child in our family of three. I am the eldest by two years and my brother Philip is four years younger.

Ab (I couldn't pronounce Albert when he was born) has been the rock of our family; our North Star, our anchor.

Philip and I left Albany after college and went far afield to pursue our lives.

Ab, as always, was the faithful son. His full name is Albert Hessberg III, named for our father who was a notable football star at Yale and a distinguished attorney: big shoes to fill. Ab chose to go to law school and subsequently joined my father's firm.

He married his college sweetheart, Cindy Clark, also an Albany native.

They bought a modest house in Delmar where they happily raised three remarkable children.

I have never seen my brother buy a coffee from Starbuck's-- (too expensive.)

He's always driven a family van that finally gave up the ghost at 200,000 miles plus.

He has never owned a boat, a fancy car, a bottle of vintage champagne or a Brioni suit. Profligacy is the farthest thing from his way of life. He wears the same Brooks Brothers suit and wingtips from law school.

When my mother was stricken with Alzheimer's, he was there every day to help my Dad care for her. He set up a hospital bed in our family room. He changed her clothes, carried her to the bathroom, comforted her and made it possible for her to stay at home until the disease finally claimed her.

A few years later, my father was diagnosed with Multiple Myeloma. There was no treatment at the time except massive radiation that left him weak and broken.

My brother was at his side until the last minute, calling me at 3 am from Albany Med on a cold January night to say he was gone.

Philip and I came home as much as we could, but Ab bore the brunt of our beloved parents' painful deaths. I believe their deaths were devastating to him.

When my father's firm, Pozkanzer, Muffson, Hessberg and Blumberg ultimately merged with the Syracuse-based law firm, my father was deeply upset. He disagreed with the ethics of the firm and was dishonored and cast aside. I have to believe that after my father's death, Ab struggled. As of last year, he was earning roughly \$90,000 after more than three decades of practicing there. My brother lives for his family. He would walk on hot coals for them. He wanted more than anything to send them to good schools and colleges, and to give his daughters the weddings they had hoped for. For three children to go to school and college for 16 years each, it is impossible to do this on Ab's salary. This is not an exoneration but rather a proffered explanation. I also believe that he didn't ask me for help since he was acutely aware that I had been supporting my brother Philip through some hard times. He has said he didn't want to be another brother with his hand out. I fervently and devoutly wish he had asked. And I believe he thought throughout his misconduct, he was going to be able to pay it all back. It got away from him. He has shown nothing but contrition and guilt since disclosing to me and the world what had transpired. He fully cooperated with the firm from the FIRST day he revealed what he had done. He has made every file, every email, every letter an open book. He fully admits his wrongdoing and has never made a single excuse. At a certain age, it seems hard to believe that one could be shocked by anything this world delivers. This was the most shattering and incomprehensible news that I could have ever imagined. My grandmother used to say to us "Blessed are the peacemakers for they shall see God." My brother has always been the peacemaker. He treats everyone in his life with an equal measure of kindness and dignity. I have never in the 65 years I have known him, heard him raise his voice. He is an extraordinary father and grandfather, particularly adored by his 5 ½ year old grandson. He is a good person who made a terrible series of decisions. But I beseech this court to try and discern who he is and to see how utterly out of character this is; and to display perhaps the most divine human quality: mercy. It is my hope that he could be allowed to do the good work I know he can do, in the community that has known and loved him.

A handwritten signature in black ink, reading "Caroline Taylor". The signature is fluid and cursive, with the first name "Caroline" and the last name "Taylor" clearly legible.

Caroline Hessberg Taylor

JAMES TAYLOR

June 12, 2019

The Honorable Mae Avila D'Agostino
United State District Court
Northern District of New York
James T. Foley US Courthouse
445 Broadway
Albany, New York 12207

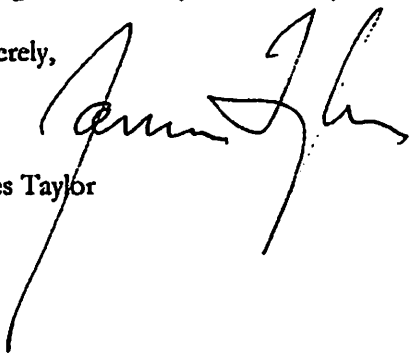
Dear Judge D'Agostino:

By now, Your Honor, I have to assume you have received scores of letters in support of Ab Hessberg. How did such a thoroughly decent man commit such a breach of trust? We all ask ourselves and each other but, in the end, we are baffled.

There is literally no one I know less likely than Ab to have done what he has done. This event has rocked our world. I guess the question is, what consequence is appropriate? Clearly this is for the court to decide. But it is my deep conviction that he is sincerely contrite, that he bears complete responsibility for what he has done and that his devoted family needs him to be there for them. That's why I totally support my wife, his sister, in making the resources available for him to make full restitution to the people he has wronged. And why I gladly add my voice to the many friends, colleagues and family who humbly ask for your leniency in considering his sentence.

Sincerely,

James Taylor

A handwritten signature in black ink, appearing to read 'James Taylor', with a long, sweeping underline that extends below the printed name.

MEMORANDUM

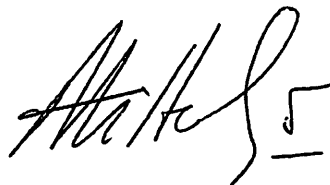
MY STATEMENT OF RESPONSIBILITY AND SHAME

I have never been charged with a crime before in my life, and with the emotions and guilt that I feel, I hardly know where to begin.

Over a decade ago, I made a terrible mistake that spiraled out of control. My first illegal transaction was in 2006. I desperately needed money for my family, needing to pay for school tuitions, income taxes and other necessities including wedding expenses. I rationalized my actions every way I could, always believing that my financial situation would work out and that I would be able to quickly fix my mistakes. From the very beginning, professionally and ethically, I knew what I was doing was wrong, and I have been ridden with guilt.

The best part of my day is the first few seconds after I wake up in the morning. For those first few seconds I have forgotten about the people I hurt, the shame I feel, and the embarrassment that will continue to face my friends, colleagues, and my family for the rest of their days. Living in shame is not easy, but the feeling of remorse that pierces through my chest every day is literally physically taxing.

I take full responsibility for my actions and the accompanying result. Words will never be enough, but I need to express at least in this minimal way the sorrow that I feel. I apologize first to the victims, my clients; hurt both directly and indirectly by my crimes. I apologize to my law partners and the firm, which I have always been so proud to be a part of; the Court, and the entire legal community of Albany, NY. Lastly, I would like to apologize to my family. I am ashamed of my actions, and I will continue to wear my guilt physically and emotionally for the rest of my life.

A handwritten signature in black ink, appearing to be 'Al H. S.', written in a cursive style.